Ontario

Employer Health Tax

Guide for Employers

May 2006

Employer Health Tax Act

This guide explains the main features of the Employer Health Tax (EHT). It is provided as a guide for employers and is not intended as a substitute for the *Employer Health Tax Act* (EHT Act) and regulations. For specific information please refer to the *Employer Health Tax Act*, RSO, 1990, C.E.11.

How To Order the EHT Act

To purchase a copy you can access the Ontario government website at:

www.publications.gov.on.ca

Or call toll free:

English/French ..... 1-800-668-9938 (Canada and U.S.)
Teletypewriter (TTY) ..... 1-800-268-7095 (Ontario)

To obtain a free copy you can access the Ontario government website at:

www.e-laws.gov.on.ca

Enquiries

For further information concerning this guide, or to obtain copies of other Ministry of Finance publications or forms, please contact any Ministry of Finance tax office, listed under 'Taxes' in the blue pages of the telephone directory, or any of the following:

Ministry Information Centre

Toll Free

- English ..... 1-800-263-7965 (Canada and U.S.)
- French ..... 1-800-668-5821 (Canada and U.S.)
- Teletypewriter (TTY)..... 1-800-263-7776 (Ontario)

TAX FAX Service

- Toll Free ..... 1-877-482-9329 (Canada and U.S.)

Website

- www.trd.fin.gov.on.ca

Requests for Written Interpretations

Binding interpretations concerning EHT can only be made by reviewing all the facts of the situation. Where all relevant facts are provided, requests for written interpretations may be sent to:

Ministry of Finance
Tax Advisory Services Branch
Employer Health Tax
33 King St. West
Oshawa, ON L1H 8H5

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Introduction

Employer Health Tax (EHT) is paid by employers who have annual total remuneration for the year (exceeding the exemption amount allowed) paid to employees or former employees who:

- report for work at a permanent establishment of the employer in Ontario, or
- do not report for work at a permanent establishment of the employer but are paid from or through a permanent establishment of the employer in Ontario.

Notes:

- Eligible employers are exempt from tax on the first $400,000 of annual remuneration.
- Eligible employers who are associated are required to share the exemption among members of the associated group.
- Employers may be required to pay EHT on remuneration paid by a third party to an employee.
- Employers with annual remuneration of $600,000 or less are not required to pay monthly instalments. These employers will be required to make one payment only, along with their annual returns. Employers with annual remuneration in excess of $600,000 are required to remit monthly instalments.

How to Register for EHT

The following employers are required to register with the ministry:

- employers who are not eligible for the tax exemption
- eligible employers whose total Ontario remuneration exceeds the exemption threshold
- employers who are associated.

To register for EHT, an employer may:

- call or visit any Ministry of Finance tax office, listed under 'Taxes' in the blue pages of the telephone directory
- visit the ministry website at: www.trd.fin.gov.on.ca and select 'Online Services'
- visit an Ontario Business Connects (OBC) location and register electronically by using the self-help workstations or visit the OBC website at: www.cbs.gov.on.ca/obc
- visit the Canada Revenue Agency (CRA) website at: www.businessregistration.gc.ca and register electronically.

Once registered, the employer receives an EHT account number. Employers who have a federal business number, a Retail Sales Tax account number, or an Ontario Corporations Tax account number should provide this information when registering for EHT.

One EHT account number is usually assigned to each employer; however, an employer can have more than one for different payroll centres or payroll types. Multiple account employers are required to file separate instalments and annual returns for each account.

Definition of Terms:

Permanent Establishment

A permanent establishment in Ontario includes an office, agency, branch, factory, farm, warehouse, mine, workshop or any other fixed place of business where day-to-day business activities are carried out. For further information, refer to Information Bulletin *1-97 Permanent Establishment*.

Employer-Employee Relationship

Only remuneration resulting from an employer-employee relationship is subject to EHT.

An **employer** is generally defined as:

- a person or a government, or
- a municipality, university, school board, hospital, non-profit organization, charity, or
- an incorporated company, or
- a trust, partnership, or an unincorporated association.

that pays remuneration to an employee.

An **employee** is an individual who:

- is employed by an employer, or
- holds office from an employer and receives remuneration for carrying out the duties of the office, or
- was formerly an employee in any of the ways outlined above.

For EHT purposes, the Ministry of Finance considers many factors in the determination of employer-employee relationships, including common law principles and Canada Revenue Agency rulings. For further information, refer to Information Bulletin *1-96 How to Identify an Employer-Employee Relationship*.

Remuneration

Remuneration includes all payments, benefits and allowances which are required under sections 5, 6, or 7 of the *Income Tax Act* (Canada) to be included in the income of the employee from an office or employment, or would be required to be included if the employee were a resident of Canada.

Examples of remuneration include salaries and wages, gratuities paid through an employer, bonuses, commission and other similar payments, vacation pay, taxable allowances and benefits, directors' fees, payments for casual labour, amounts paid by an employer to top up benefits, and advances of salaries and wages.

Employers are required to include remuneration paid in the year to **former employees** in their calculation of taxable total Ontario remuneration for the year. For example, taxable benefits provided to retired employees should be included even though reported on a T4A.

Employers are required to include **stock option benefits** received in the year by employees and former employees for shares of the employer or a connected corporation of the employer (i.e., a corporation with which the employer does not deal at arm's length).

Employers who have employees that are eligible for the federal deferral of taxation on stock option benefits are required to pay EHT on stock option benefits at the time their employees **exercise** such stock options. The federal deferral of taxation on stock option benefits is not applicable for EHT purposes.

An **exemption on stock option benefits** is provided to eligible research and development-intensive employers.

- For non Canadian-controlled private corporations, the exemption is available on employee stock options granted before May 18, 2004 provided that the options are exercised after May 2, 2000 and on or before December 31, 2009.
- For Canadian-controlled private corporations, the exemption is available on employee stock options granted before May 18, 2004 provided that the subject shares are disposed of or exchanged by the employee after May 2, 2000 and on or before December 31, 2009.

All stock option benefits arising from employee stock options granted after May 17, 2004 are subject to EHT.

For further details on stock option benefits, please write to: Ministry of Finance, Tax Advisory Services Branch, Employer Health Tax, 33 King Street West, Oshawa, ON L1H 8H5.

Total Ontario Remuneration

Total Ontario Remuneration for an employer means remuneration paid to, or on behalf of:

- employees who report for work at a permanent establishment of the employer in Ontario, and
- employees who do not report for work at a permanent establishment of the employer but whose remuneration is paid from or through a permanent establishment of the employer in Ontario.

An employee is considered to report for work at a permanent establishment of an employer if the employee comes to the permanent establishment in person to work. If the employee does not come to the permanent establishment in person to work, the employee is considered to report for work at a permanent establishment if he or she may reasonably be regarded as attached to the permanent establishment.

If an employee reports for work at permanent establishments of the employer in Ontario and also outside Ontario during a year, all of the remuneration paid to the employee is subject to EHT. However, if the employee reported for work at the permanent establishment outside Ontario, for all or substantially all of the year, none of the remuneration paid to the employee is subject to EHT. For administrative purposes, 'all or substantially all' generally means 90 per cent or more.

Gross total Ontario remuneration means the remuneration **before** the exemption is deducted and **taxable total Ontario remuneration** means the remuneration **after** the exemption is deducted.

For further information, refer to Information Bulletins *2-96 Remuneration* and *1-97 Permanent Establishment*.

Tax Exemption

Effective January 1, 1999, eligible employers are exempt from EHT on the first $400,000 of total Ontario remuneration each year. **Only one exemption is available for an associated group of employers.** The entire tax exemption amount may be allocated to one member of the associated group or it may be shared among the associated employers (refer to page 5 of this guide for the definition of 'associated employers').

Eligible Employers for the tax exemption generally include the following:

- private sector employers, or
- organizations that receive financial assistance from any level of government but are not under the control of government, or
- Crown corporations subject to tax under Part I of the *Income Tax Act* (Canada).

Non-eligible Employers (i.e., employers who are **not** eligible for the tax exemption) include the following:

- public sector employers, including federal, provincial and municipal governments, universities, colleges, school boards and hospitals, or
- Crown agencies not subject to tax under Part I of the *Income Tax Act* (Canada), or
- employers exempt from income tax under paragraphs 149(1)(a) to (d.6), (h.1), (o) to (o.2), (o.4) to (s.2), and (u) to (z) of the *Income Tax Act* (Canada), for example, municipal and provincial corporations and certain trusts.

For further information, refer to Information Bulletin *2-98 Tax Exemption*.

Notes:
It is the employer's responsibility to contact a Ministry of Finance tax office if the employer's annual gross total Ontario remuneration for the year **exceeds the exemption amount**. This will ensure that annual returns and statements are issued and instalments are made, if required. Similarly, it is the employer's responsibility to contact a Ministry of Finance tax office if the total Ontario remuneration **exceeds $600,000** as the employer will be required to start remitting monthly instalments.

Multiple Account Employers

Multiple account employers are employers who have more than one EHT account number set up for different payroll centres or types. Multiple account employers can allocate the exemption to any of their multiple accounts to the extent that it does not exceed the total exemption allowed for the employer for the year.

Part-year Employers

An employer that is eligible for only **part of the year,** including the first or last year of business in Ontario, the year of bankruptcy, amalgamation or change in eligibility status, must prorate the exemption amount by the number of days in the calendar year that the employer had both a permanent establishment in Ontario and total Ontario remuneration.

Amalgamation

When two or more corporations amalgamate, a new EHT account number will be issued to the new amalgamated corporation. The previous EHT account numbers will be closed and final returns issued. The previous corporations must file final returns within 40 days of cessation and remit any outstanding liabilities. They will be entitled to a prorated exemption for the final year. The new amalgamated corporation should file for a prorated exemption from the date of the amalgamation.

Associated Employers

Associated employers are connected by ownership or by a combination of ownership and relationship of the employers, either through blood, marriage or adoption. The rules for associated corporations, under section 256 of the *Income Tax Act* (Canada), are used to determine whether or not employers are associated for EHT purposes. Although these rules refer to corporations, their application is extended under the *Employer Health Tax Act* to include individuals, partnerships and trusts.

Associated employers **must** enter into an agreement allocating the exemption for the year among the group of employers, otherwise none of the employers in the group will qualify for the exemption. Associated employers must file a copy of the Associated Employers Exemption Allocation Schedule with their annual returns.

For further information, refer to Information Bulletin *1-98 Associated Employers.*

Amount of Tax Payable

The amount of EHT payable is calculated by multiplying the employer's taxable total Ontario remuneration for the year by the applicable tax rate (see Tax Rates page 6).

Note:
Taxable total Ontario remuneration is the amount of remuneration paid to employees or former employees in the year, in excess of the exemption amount for the year.

Tax Rates

Annual Gross Total Ontario Remuneration	Rate
Up to $200,000.00	0.98 %
$200,000.01 to $230,000.00	1.101%
$230,000.01 to $260,000.00	1.223%
$260,000.01 to $290,000.00	1.344%
$290,000.01 to $320,000.00	1.465%
$320,000.01 to $350,000.00	1.586%
$350,000.01 to $380,000.00	1.708%
$380,000.01 to $400,000.00	1.829%
Over $400,000.00	1.95 %

- The tax rate for **an eligible employer** is based on the annual total Ontario remuneration before deducting the tax exemption.
- The tax rate for **a multiple account employer** is determined by the combined annual total Ontario remuneration amount of the employer.
- The tax rate for **an associated employer** is determined by the annual total Ontario remuneration amount of each legal entity.

Example:

A Annual Total Ontario Remuneration	B Tax Rate (Based on A)	C Exemption Amount	D Taxable Total Ontario Remuneration (A minus C)	E Tax Payable (D multiplied by B)
$500,000	1.95%	$400,000	$100,000	$1,950.00

Details of Instalment and Filing Requirements

The following points outline the steps to follow when determining instalment and filing requirements.

1. Determine whether you are an **eligible** or a **non-eligible employer** (refer to page 4 of this guide).
2. Determine your total Ontario remuneration for the year.
3. For details regarding whether you are required to meet annual, monthly or special filing requirements refer to page 7 and 8 of this guide.

Notes:

- Eligible employers are exempt from the EHT on the first $400,000 of annual total Ontario remuneration.
- Employers with annual total Ontario remuneration of $600,000 or less are not required to remit monthly instalments.
- An eligible employer is not required to remit monthly instalments until the cumulative Ontario remuneration exceeds the employer's allocated exemption amount for the year.
- An employer who makes all of its Ontario remuneration payments in one month of a calendar year is not required to make monthly instalments.
- All other employers are required to make monthly instalments on or before the 15th of each month for which the instalment is due.
- EHT instalments are based on the actual payroll for each month and are due on the 15th day of the following month.
- The applicable instalment tax rate is based on the previous year's remuneration. (New employers should refer to **Calculating Instalment Amounts** on page 8 of this guide).
- A Notice of Assessment is sent to notify the employer of any amount owing or refundable after the annual return is processed.

Instalment and Filing Requirements Chart
Effective January 1, 2000

Remuneration	Eligible Employers	Non-eligible Employers
Annual gross total Ontario remuneration up to $400,000	No instalments No annual return required	No instalments Annual return required
Annual gross total Ontario remuneration $400,000.01 to $600,000	Subtract available exemption amount from annual gross total Ontario remuneration No instalments Annual return required	No instalments Annual return required
Annual gross total Ontario remuneration over $600,000	Subtract available exemption amount from annual gross total Ontario remuneration Monthly instalments required Annual return required	Monthly instalments required Annual return required
Once-a-year Ontario remuneration over $400,000	Subtract available exemption amount from gross total Ontario remuneration No instalments Special return required	No instalments Special return required

Note:
Associated employers must file an annual return regardless of their annual gross total Ontario remuneration. Refer to page 5 of this guide.

Annual Filing

- Employers with annual gross total Ontario remuneration of $600,000 or less are not required to make instalments during the year.
- Payment of EHT is required on or before March 15th of the following calendar year with the filing of the annual return.

Example:
The EHT owed on remuneration for the 2005 year (January 1, 2005 to December 31, 2005) must be paid with the filing of the 2005 Annual Return on or before March 15, 2006.

Monthly Filing

- Employers with annual gross total Ontario remuneration of more than $600,000 are required to make monthly EHT instalments on or before the 15th of each month.
- Effective January 1, 2005, EHT instalments are based on the actual payroll for the month and are due on the 15th day of the following month. The first instalment for the year is due February 15th of the year and the last instalment is due January 15th of the following year. The tax due for the year and the tax paid by instalments are both based on the calendar year.
- Prior to 2005, the EHT instalments were calculated using the previous month's payroll; however, the instalment was applied to the month in which it was due. The first instalment for the year was due on January 15th and the last instalment was due on December 15th of the year. The tax due for the year was based on the calendar year January through December, while tax paid by instalments was based on December through November. Any balance of EHT due, or amount to be refunded, was accounted for in the annual return.

Special Filing

- Employers who make their gross total Ontario remuneration payment in one month of a calendar year are required to file a special return within 15 days following the month in which the remuneration was paid (refer to page 11 of this guide).

Example:
If the once-a-year gross total Ontario remuneration occurs in the month of January, the EHT payable on this amount is due, together with the special return, on or before February 15th.

- If the employer makes a second remuneration payment in the same year, the employer should immediately contact a Ministry of Finance tax office, as monthly instalments may then be required.

Remittance Statement

Prior to the instalment due date, employers will receive a Statement of Account. Remuneration information should be completed on the remittance form (top portion) and returned with the required payment. The bottom portion contains employer account information and should be kept by the employer. If a Statement of Account is not received, please follow the steps outlined in the Payment Options section of this guide (refer to page 12 of this guide).

Calculating Instalment Amounts

After the end of each calendar year, employers should total their annual remuneration and use this amount to determine their instalment tax rate. This tax rate is used to calculate the monthly instalment amounts for the upcoming year.

Multiple account employers must base the tax rate on the total of the previous year's remuneration for the legal entity. For EHT purposes, a legal entity may be a corporation, a trust, a sole proprietorship, a partnership, an association, or an individual.

New employers must use the estimated annual remuneration for the legal entity in the first and second years to determine the tax rate for instalments for that year.

Impact of the Tax Exemption on Instalments

- The determination of whether instalments are to be remitted monthly is based on the employer's total Ontario remuneration for the current year **before** the available exemption is taken.
- An employer is not required to remit instalments until the cumulative remuneration for the year exceeds the employer's available exemption amount for the year (see 'instalment example' on page 10 of this guide).
- The amount of the instalment continues to be based on the remuneration in the previous month.
- EHT instalments are based on the actual Ontario remuneration for a month and are due on the 15th day of the following month.

The instalment example (refer to page 10 of this guide) considers an eligible employer claiming the full exemption amount of $400,000. The employer's annual gross total Ontario remuneration exceeds $600,000, therefore, the employer is required to remit monthly instalments once its remuneration exceeds $400,000.

Associated employers, whose available exemption amount is less than $400,000, must adjust amounts accordingly.

Instalment Example:

Current Month	A Ontario Remuneration	B Cumulative Ontario Remuneration	C Available Exemption	D Taxable Ontario Remuneration (A minus C)	E Instalment Due D x 1.95% (Tax Rate)	Instalment Due Date
January	$90,000	$90,000	$90,000	$0	$0.00	February 15*
February	80,000	170,000	80,000	0	0.00	March 15
March	85,000	255,000	85,000	0	0.00	April 15
April	90,000	345,000	90,000	0	0.00	May 15
May	90,000	435,000	55,000	35,000	682.50	June 15**
June	80,000	515,000		80,000	1,560.00	July 15
July	85,000	600,000		85,000	1,657.50	August 15
August	90,000	690,000		90,000	1,755.00	September 15
September	80,000	770,000		80,000	1,560.00	October 15
October	85,000	855,000		85,000	1,657.50	November 15
November	90,000	945,000		90,000	1,755.00	December 15
December	150,000	1,095,000		150,000	2,925.00	January 15
TOTAL	$1,095,000		$400,000	$695,000	$13,552.50	

* Employers who fall into the monthly filing category are required to pay instalments on the 15th of each month, starting February 15th of the year until January 15th of the following year. Each monthly instalment is calculated using the previous month's Ontario remuneration.

** The first $400,000 of annual gross total Ontario remuneration is exempt from tax. An employer is not required to remit instalments until the cumulative remuneration for the year exceeds the employer's available exemption amount for the year. In the above example, the employer would remit the first instalment on June 15th.

Filing Returns

Annual Return - Due March 15

The annual return process ensures that an employer's combined payments (i.e., instalments plus the annual return adjustment) agree with the tax due for the year.

The annual return and any tax owing are due on or before March 15 of the following calendar year. For example, the annual return for 2005 is due on or before March 15, 2006.

The annual return must be signed by the employer or an authorized officer of the employer or by a third party agent (i.e., a payroll agency) holding a proxy. **Annual returns are not accepted at financial institutions.**

> Note: Filing Returns for Multiple Account Employers
> A separate annual return must be filed for each of the accounts. A multiple account schedule (found on the reverse of the annual return) must be completed and submitted with the annual return of one of the accounts designated by the employer. To calculate the tax owing for each account, the rate based on the entire legal entity's remuneration must be used. For EHT purposes, a legal entity may be a corporation, a trust, a sole proprietorship, a partnership, an association, or an individual.

Final Return - Due 40 days after business closure date

Employers who cease to have a permanent establishment, who have amalgamated, or who no longer have employees in Ontario must advise the Ministry of Finance. An EHT Final Return must be filed, within 40 days of the business closure date, for the part of the calendar year that remuneration was paid. Final payment of any tax owing must be sent with the final return.

Bankruptcy: Trustees in bankruptcy and other insolvency administrators are required to notify the Ministry of Finance of their appointment within ten days of the appointment date. The information may be provided in writing, or by facsimile, to: Ministry of Finance, Revenue Collections Branch, Insolvency Unit, 6th Floor, 33 King Street West, Oshawa, ON L1H 8H5; facsimile number (905) 436-4524.

The bankrupt employer is required to file a pre-bankruptcy return for the year and any outstanding return for the previous year within 40 days of the date of bankruptcy or insolvency appointment.

Special Return - Due 15 days following the month in which the remuneration is paid

Eligible employers who make all of their gross total Ontario remuneration payments of more than $400,000 in one month of a calendar year are required to file a special return 15 days following the month in which the remuneration is paid.

Out-of-province Employers

An out-of-province employer, for purposes of the *Employer Health Tax Act*, is an employer who does not ordinarily have a permanent establishment in Ontario, but will have one for a period not exceeding 24 months. Before commencing business in Ontario, the out-of-province employer must provide security to the ministry for any tax that will be payable under the *Employer Health Tax Act*.

For further information on out-of-province employers, contact any Ministry of Finance tax office (listed under 'Taxes' in the blue pages of the telephone directory), or write to: Ministry of Finance, Tax Advisory Services Branch, Employer Health Tax, 33 King Street West, Oshawa, ON L1H 8H5.

Payment Options

At a Financial Institution: Monthly instalments may be made free of charge, on or before the due date, at a financial institution in Ontario. Employers will need the remittance form (top portion of their Statement of Account) to make the payment. Employers should retain the bottom portion of the statement, date stamped by their financial institution, as proof of payment. **Annual, Final and Special Returns are not accepted at financial institutions.**

By Mail: The remittance form (top portion of the Statement of Account) and payment may be mailed in the envelope provided. This must be **received** by the ministry on or before the due date to avoid any late-filing penalties.

By Internet: Monthly instalments may be made electronically, using a financial institution's online government tax payment service. Customers of a financial institution may access this service 24 hours a day, seven days a week. Visit the ministry website at: www.trd.fin.gov.on.ca and select 'Online Services'. The employer should contact the financial institution for assistance when accessing or navigating these electronic services.

In Person: The payment and remittance form (top portion of the Statement of Account) may be delivered to any Ministry of Finance tax office on or before the due date.

Payment Stub Missing: If an employer does not receive the Statement of Account in time to meet the due date, the employer can provide a letter to any Ministry of Finance tax office with the payment, stating the following:

- account number, name and address; and
- the period covered; and
- the amount of taxable Ontario remuneration; and
- the amount of tax due.

This letter and payment must be received by the ministry on or before the due date.

Tax Assessment

When the EHT return is processed, employers will be sent a Notice of Assessment. This notice confirms the taxation period balance as of the assessment date.

Any unpaid tax, interest, or penalties must be paid within 30 days of the date of the assessment. Interest is calculated from the due date of the return.

Penalties and Interest

An employer who does not file an instalment or the return by the due date may be charged a penalty. An instalment is considered delivered on the date it is received by the Ministry of Finance, or on the date it is received by a financial institution in Ontario. A return is considered delivered on the date it is received by the ministry. **Annual, Final and Special Returns are not accepted at financial institutions.** For further information, refer to Information Bulletin *1-05 Penalties and Fines*. Interest is charged on any outstanding balance on the employer's account at the rate set by the ministry.

Note:

Interest rates may change every three months, at the beginning of January, April, July and October.

Refunds and Overpayments

After filing the return, an employer may apply for a refund of any overpayment, within four years from the return's due date. The overpayment may also be applied to the balance of any tax owing by the employer under any other Act administered by the Ministry of Finance (e.g., Retail Sales Tax, Corporations Tax, etc.). In these cases, the employer will be informed by the ministry.

Objections and Appeals

Employers should contact any Ministry of Finance tax office if they require an explanation or would like to discuss their assessment or disallowance.

Notice of Objection

If an employer is still dissatisfied with an assessment or a disallowance after discussing it with ministry staff, a Notice of Objection may be filed with the ministry's Tax Appeals Branch, 1600 Champlain Avenue, Whitby, ON L1N 9B2. The Notice of Objection must be sent to the branch within 180 days from the date of the Notice of Assessment or the Statement of Disallowance. The ministry will review the objection and notify the taxpayer of a decision in writing.

> Note:
> Payment of an assessment must be made within the specified time, even if an objection is filed.

Notice of Appeal

The minister's decision on the objection may be appealed to the Superior Court of Justice. The Notice of Appeal must be received by the ministry (c/o Director, Tax Appeals Branch) and filed in the Superior Court of Justice within 90 days from the date that the minister's decision was mailed. For further information, refer to the publication *Ontario Taxes and Programs: Objection and Appeal Procedures*.

> Note:
> Notice of Objection or Notice of Appeal forms are available from any Ministry of Finance tax office, listed under 'Taxes' in the blue pages of your telephone directory, or visit the ministry website at: www.trd.fin.gov.on.ca, or refer to the inside cover of this guide.

Retention/Destruction of Books and Records

Employers paying EHT must keep records and books of accounts containing information confirming that the employer is complying with the *Employer Health Tax Act* and regulations.

For further information, refer to Tax Information Bulletin *Retention/Destruction of Books and Records*.

Audit of Employer's Account

Auditors may carry out audits at the employer's place of business to ensure that the *Employer Health Tax Act* and regulations are being followed.

For further information, refer to Information Bulletin *What to Expect During an Ontario Ministry of Finance Audit*.

Confidential Information

The Ministry of Finance is responsible for collecting and maintaining confidential employer information. When an employer makes account-related enquiries, the employer will be required to prove authorization by providing the following information:

- employer's name, address, EHT account number, and federal business number; and
- name, telephone number and position in the employer's organization or his/her position as a representative of the employer.

When an employer's representative makes an enquiry, the *Freedom of Information and Protection of Privacy Act* precludes the Ministry of Finance from providing taxpayer information to accountants, lawyers, and other third parties, unless the ministry has the taxpayer's written consent. Please include your client's authorization in your request. Refer to *Form #2273 Authorizing or Cancelling a Representative*.

Note:
This guide, as well as information bulletins, returns and forms may be obtained by contacting any Ministry of Finance tax office, listed under 'Taxes' in the blue pages of your telephone directory, or refer to the inside cover of this guide.

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